

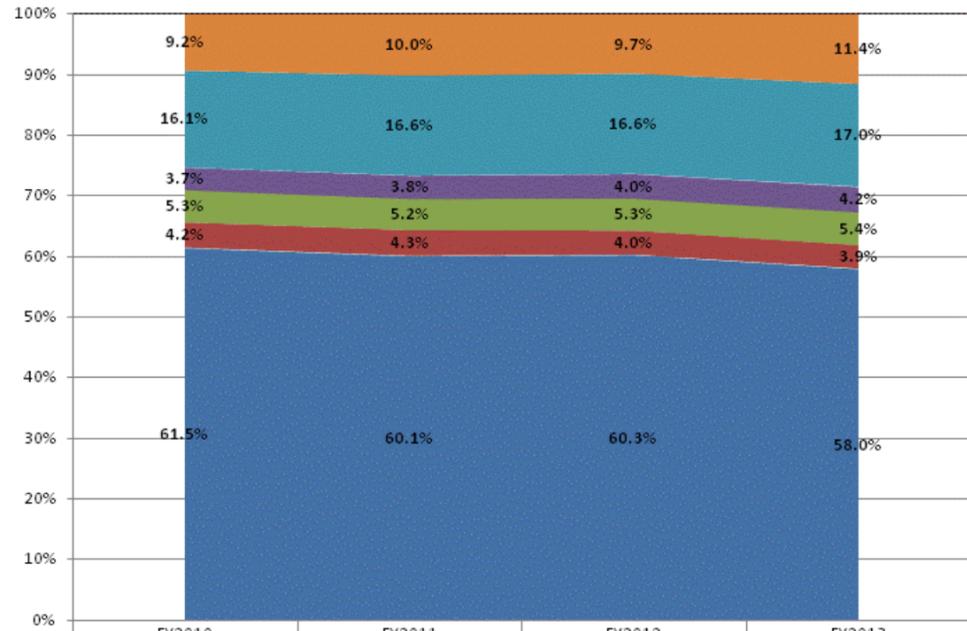
**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Fort Wayne Community Schools (235)**

**Fort Wayne Community Schools (235)**

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$204,376,949	61.3%	\$205,942,924	61.0%	\$189,471,479	60.3%	\$184,477,726	58.0%
Student Instructional Support	\$29,176,505	8.8%	\$31,432,914	9.3%	\$29,190,101	9.3%	\$29,729,065	9.4%
Overhead and Operational	\$63,335,567	19.0%	\$66,356,734	19.7%	\$64,828,187	20.6%	\$67,401,879	21.2%
Nonoperational	\$36,491,075	10.9%	\$33,666,159	10.0%	\$30,466,337	9.7%	\$36,317,023	11.4%
<b>Grand Total</b>	<b>\$333,380,096</b>		<b>\$337,398,731</b>		<b>\$313,956,104</b>		<b>\$317,925,693</b>	

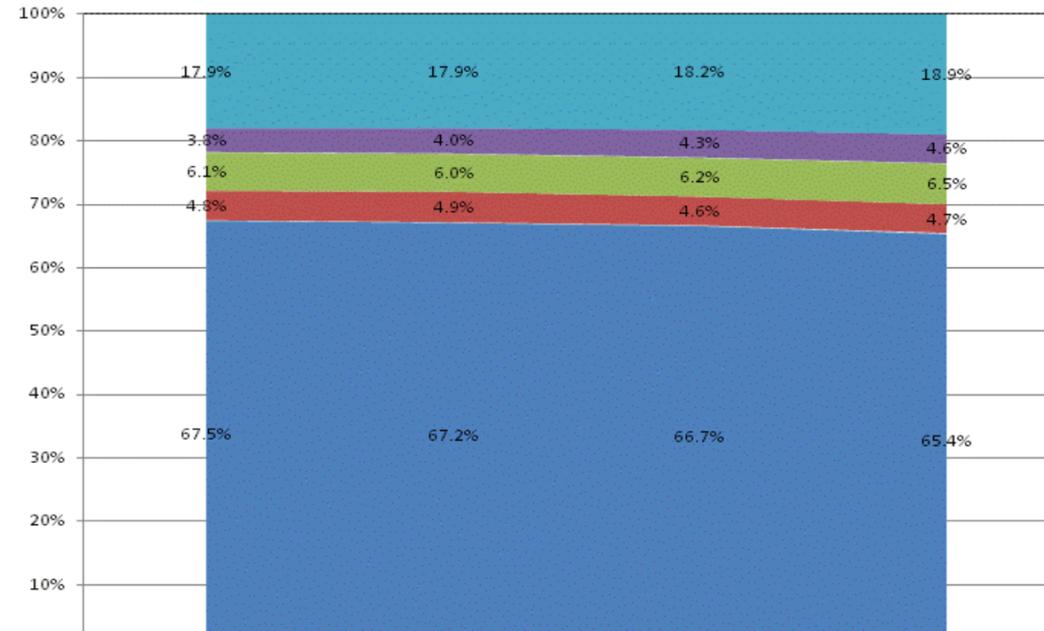
	FY 2006	FY 2009	FY 2012	FY 2013
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>70.1%</b>	<b>70.4%</b>	<b>69.6%</b>	<b>67.4%</b>

**All Expenditures**



	FY2010	FY2011	FY2012	FY2013
Non-Operational	9.2%	10.0%	9.7%	11.4%
Other Overhead and Operational	16.1%	16.6%	16.6%	17.0%
Corporation Administration	3.7%	3.8%	4.0%	4.2%
School Administration	5.3%	5.2%	5.3%	5.4%
Other Student Instructional Support	4.2%	4.3%	4.0%	3.9%
Student Academic Achievement	61.5%	60.1%	60.3%	58.0%

**Operational Expenditures Only**



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	17.9%	17.9%	18.2%	18.9%
Corporation Administration	3.8%	4.0%	4.3%	4.6%
School Administration	6.1%	6.0%	6.2%	6.5%
Other Student Instructional Support	4.8%	4.9%	4.6%	4.7%
Student Academic Achievement	67.5%	67.2%	66.7%	65.4%

**School Corporation Expenditures by Expenditure Type**  
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**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$258,989	\$2,220,386	\$2,126,023	\$2,173,709	> 500%	-2%	2%
11050 Regular Programs; Full Day Kindergarten	\$981,584	\$7,497,980	\$6,851,870	\$6,435,902	> 500%	-14%	-6%
11100 Regular Programs; Elementary	\$46,107,845	\$62,823,088	\$61,999,366	\$60,850,998	32%	-3%	-2%
11200 Regular Programs; Middle/Junior High	\$17,858,749	\$26,747,991	\$24,933,881	\$24,562,971	38%	-8%	-1%
11300 Regular Programs; High School	\$21,103,531	\$32,708,909	\$26,583,560	\$27,223,060	29%	-17%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$155,096	\$55,882	\$0	\$0	-100%	-100%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$745,908	\$550,353	\$543,047	N/A	-27%	-1%
11430 Vocational Education; Distributive Education	\$128,054	\$188,862	\$153,507	\$69,265	-46%	-63%	-55%
11440 Vocational Education; Health Occupations	\$304,338	\$383,572	\$459,064	\$455,625	50%	19%	-1%
11460 Vocational Education; Occupational Home Economics	\$195,526	\$444,985	\$432,099	\$430,120	120%	-3%	0%
11470 Vocational Education; Business Education	\$208,437	\$318,766	\$83,263	\$81,281	-61%	-75%	-2%
11480 Vocational Education; Industrial Education A	\$726,453	\$1,302,868	\$1,040,327	\$956,397	32%	-27%	-8%
11510 Vocational Education; Cooperative Education	\$326,785	\$674,616	\$516,486	\$446,720	37%	-34%	-14%
11520 Vocational Education; Area School Participation	\$3,538,113	\$3,779,606	\$3,320,950	\$3,433,934	-3%	-9%	3%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$392,739	\$374,066	\$393,761	N/A	0%	5%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$501	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,287,492	\$2,121,675	\$2,102,009	N/A	-8%	-1%
12110 Gifted And Talented; Gifted and Talented	\$73,465	\$188,575	\$185,864	\$151,052	106%	-20%	-19%
12150 Gifted And Talented; High Ability Student Programs	\$382,740	\$0	\$0	\$0	-100%	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$7,681,432	\$11,887,794	\$13,121,725	\$10,494,558	37%	-12%	-20%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,274,530	\$2,368,419	\$2,471,804	\$2,261,908	77%	-4%	-8%
12230 Mental Disabilities; Severe Mental Disabilities	\$2,282,447	\$3,056,718	\$2,796,088	\$2,694,685	18%	-12%	-4%
12310 Physical Impairment; Orthopedic Impairment	\$693,906	\$678,652	\$174,466	\$172,058	-75%	-75%	-1%
12320 Physical Impairment; Multiple Disabilities	\$80,709	\$97,814	\$86,366	\$129,953	61%	33%	50%
12330 Physical Impairment; Visual Impairment	\$144,300	\$73,223	\$177,050	\$212,328	47%	190%	20%
12340 Physical Impairment; Hearing Impairment	\$529,467	\$789,835	\$872,482	\$729,663	38%	-8%	-16%
12350 Physical Impairment; Homebound	\$486,535	\$639,447	\$611,937	\$597,733	23%	-7%	-2%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$608,977	\$1,237,941	\$1,304,417	\$1,200,536	97%	-3%	-8%
12520 Culturally Different; Compensatory	\$1,241,240	\$3,637,856	\$4,486,263	\$4,409,977	255%	21%	-2%
12610 Learning Disability	\$1,438,060	\$2,108,574	\$2,506,199	\$2,648,235	84%	26%	6%
12710 Equal Opportunity At Risk	\$2,251,274	\$102,128	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$1,401,305	\$1,875,714	\$1,960,165	\$1,812,780	29%	-3%	-8%
12900 Other Special Programs	\$1,983,729	\$2,181,593	\$2,310,444	\$2,542,880	28%	17%	10%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$174,676	\$51,125	\$0	N/A	-100%	-100%
13300 Adult/Continuing Education Programs; Occupational Programs	\$102,112	\$66,715	\$73,298	\$67,674	-34%	1%	-8%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$238,844	\$672,591	\$575,095	\$540,704	126%	-20%	-6%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,530,241	\$2,157,491	\$2,065,733	\$1,912,265	-24%	-11%	-7%
14100 Summer School Programs; Elementary	\$869,223	\$1,081,158	\$53,577	\$74,410	-91%	-93%	39%
14200 Summer School Programs; Middle/Junior High School	\$66,161	\$108,473	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$91,788	\$31,499	\$120,812	\$118,813	29%	277%	-2%
16100 Remediation Testing	\$1,249,979	\$3,394,986	\$1,907,438	\$1,997,598	60%	-41%	5%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$228	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$1,207,316	\$1,066,938	\$1,100,649	N/A	-9%	3%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,737,628	\$2,427,978	\$616,539	\$928,951	-88%	-62%	51%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$5,255,831	\$4,627,935	\$4,326,748	N/A	-18%	-7%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$635,006	\$324,488	\$335,102	\$351,722	-45%	8%	5%
22210 Library/Media Services; Service Area Direction	\$57,071	\$152,078	\$125,282	\$136,834	140%	-10%	9%
22220 Library/Media Services; School Library	\$1,859,802	\$2,621,289	\$2,184,771	\$2,049,301	10%	-22%	-6%
22230 Library/Media Services; Audiovisual	\$153,408	\$142,456	\$57,518	\$307,203	100%	116%	434%
22240 Library/Media Services; Educational Television	\$0	\$188,241	\$165,573	\$149,376	N/A	-21%	-10%

**School Corporation Expenditures by Expenditure Type**  
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**Fort Wayne Community Schools (235)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22250 Library/Media Services; Computer Assisted Instruction Services	\$3,321,135	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$280,012	\$388,201	\$318,476	\$298,937	7%	-23%	-6%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$305,749	\$292,906	\$331,878	N/A	9%	13%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$2,569,091	\$5,311,535	\$5,678,146	N/A	121%	7%
22360 Instruction, Related Technology; Network Support	\$2,045,893	\$180,823	\$0	\$0	-100%	-100%	N/A
22400 Academic Student Assessment	\$0	\$766,310	\$515,934	\$257,567	N/A	-66%	-50%
22900 Other Support Service, Instructional Staff	\$0	\$355,090	\$398,170	\$324,018	N/A	-9%	-19%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$3,140,059	\$7,871,737	\$3,995,961	\$3,307,790	5%	-58%	-17%
26497 2007 Account Code - Teachers Retirement Fund	\$6,032,306	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$144,858,284</b>	<b>\$205,942,924</b>	<b>\$189,471,479</b>	<b>\$184,477,726</b>	<b>27%</b>	<b>-10%</b>	<b>-3%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$277,018	\$294,085	\$290,024	\$228,932	-17%	-22%	-21%
21120 Attendance and Social Work Services; Attendance Services	\$2,125	\$2,072	\$1,384	\$2,959	39%	43%	114%
21140 Attendance and Social Work Services; Pupil Accounting	\$70,824	\$116,310	\$115,026	\$107,379	52%	-8%	-7%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,038,082	\$1,964,756	\$1,298,164	\$1,326,799	28%	-32%	2%
21220 Guidance Services; Counseling Services	\$3,295,906	\$4,915,571	\$4,263,818	\$4,343,449	32%	-12%	2%
21310 Health Services; Service Area Direction	\$58,419	\$82,388	\$84,176	\$84,158	44%	2%	0%
21320 Health Services; Medical Services	\$921	\$400	\$300	\$900	-2%	125%	200%
21340 Health Services; Nurse Services	\$504,770	\$1,056,307	\$1,195,950	\$1,198,526	137%	13%	0%
21390 Health Services; Other Health Services	\$30,281	\$43,244	\$17,817	\$19,186	-37%	-56%	8%
21410 Psychological Services; Service Area Direction	\$104,052	\$175,264	\$155,724	\$129,175	24%	-26%	-17%
21420 Psychological Testing	\$1,079,087	\$1,481,054	\$1,415,509	\$1,324,431	23%	-11%	-6%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,216,585	\$2,334,981	\$2,140,370	\$1,772,081	46%	-24%	-17%
21530 Speech Pathology and Audiology Services; Audiology Services	\$113,328	\$169,534	\$139,515	\$171,740	52%	1%	23%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$537,663	\$752,468	\$948,655	N/A	76%	26%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$217,544	\$233,486	N/A	N/A	7%
21810 Special Education Administration; Service Area Direction	\$216,612	\$266,671	\$249,515	\$263,758	22%	-1%	6%
21990 Other Support Services, Students; Other Student Services	\$0	\$716,277	\$203,798	\$340,838	N/A	-52%	67%
24100 Office of The Principal	\$11,262,905	\$17,276,337	\$16,648,999	\$17,232,613	53%	0%	4%
<b>Student Instructional Support Total</b>	<b>\$19,270,916</b>	<b>\$31,432,914</b>	<b>\$29,190,101</b>	<b>\$29,729,065</b>	<b>54%</b>	<b>-5%</b>	<b>2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$63,966	\$48,104	\$49,777	\$49,778	-22%	3%	0%
23120 Board of Education; Service Area Assistants	\$5,597	\$3,696	\$5,515	\$3,841	-31%	4%	-30%
23150 Board of Education; Legal Services	\$433,301	\$438,562	\$320,904	\$340,675	-21%	-22%	6%
23160 Board of Education; Promotion Expenses	\$9,332	\$3,723	\$13,263	\$16,116	73%	333%	22%
23190 Board of Education; Other Governing Body Services	\$38,413	\$25,510	\$10,015	\$29,405	-23%	15%	194%
23210 Executive Administration; Office of The Superintendent	\$680,080	\$1,001,442	\$1,022,736	\$1,042,723	53%	4%	2%
23220 Executive Administration; Community Relations	\$124,162	\$76,369	\$4,784	\$700	-99%	-99%	-85%
23230 Executive Administration; Staff Relations and Negotiations	\$143,761	\$234,381	\$233,852	\$234,042	63%	0%	0%
25110 Fiscal Services; Office of The Business Manager	\$205,963	\$253,186	\$429,290	\$355,935	73%	41%	-17%
25120 Fiscal Services; Service Area Direction	\$120,572	\$201,087	\$199,388	\$216,434	80%	8%	9%
25130 Fiscal Services; Budgeting	\$84,972	\$134,421	\$126,135	\$126,250	49%	-6%	0%
25140 Fiscal Services; Receiving and Disbursing Funds	\$81,811	\$57,421	\$5,132	\$3,369	-96%	-94%	-34%
25150 Fiscal Services; Payroll Services	\$191,565	\$304,170	\$249,298	\$255,221	33%	-16%	2%
25160 Fiscal Services; Financial Accounting	\$173,862	\$300,365	\$301,728	\$308,326	77%	3%	2%
25170 Fiscal Services; Internal Auditing	\$51,037	\$81,254	\$81,561	\$82,934	62%	2%	2%
25180 Fiscal Services; Property Accounting	\$68,160	\$94,919	\$81,208	\$82,158	21%	-13%	1%
25191 Other Fiscal Services; Refund of Revenue	-\$445,684	\$14,456	-\$172,797	-\$749,329	N/A	< -500%	N/A
25192 Other Fiscal Services; Petty Cash	\$610	\$460	\$460	\$173	-72%	-62%	-62%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Fort Wayne Community Schools (235)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$66,784	\$53,297	\$72,215	N/A	8%	35%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$121,835	\$252,692	\$208,280	\$191,794	57%	-24%	-8%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$1,227,850	\$281,871	\$244,636	\$250,478	-80%	-11%	2%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$345,508	\$727,974	\$504,740	\$509,105	47%	-30%	1%
25300 Printing, Publishing, and Duplicating Services	\$377,479	\$4,826	\$549,046	\$576,262	53%	> 500%	5%
25400 Planning, Research, Development and Evaluation	\$8,924	\$0	\$0	\$0	-100%	N/A	N/A
25600 Public Information Services	\$19,609	\$253,782	\$306,295	\$393,819	> 500%	55%	29%
25710 Personnel Services; Supervision of Personnel Services	\$63,685	\$199,649	\$233,654	\$207,619	226%	4%	-11%
25720 Personnel Services; Recruitment and Placement	\$518,072	\$623,354	\$656,184	\$655,953	27%	5%	0%
25730 Personnel Services; Personnel Services	\$377,413	\$542,114	\$543,440	\$579,374	54%	7%	7%
25750 Personnel Services; Health Services	\$19,941	\$94,027	\$871,985	\$1,849,068	> 500%	> 500%	112%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$22,325	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$255,185	\$254,240	\$204,375	N/A	-20%	-20%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$278,837	\$165,417	\$167,946	N/A	-40%	2%
25830 Administrative Technology Services; Systems Application Development	\$0	\$661,521	\$687,651	\$812,917	N/A	23%	18%
25840 Administrative Technology Services; Systems Operations	\$0	\$2,524,941	\$2,267,910	\$2,322,480	N/A	-8%	2%
25850 Administrative Technology Services; Network Support	\$0	\$1,224,757	\$908,128	\$858,710	N/A	-30%	-5%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,138,425	\$1,080,894	\$1,058,592	N/A	-7%	-2%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$216,612	\$3,602	\$5,307	N/A	-98%	47%
25890 Other Technology Services	\$2,161,661	\$105,666	\$99,419	\$119,160	-94%	13%	20%
25940 Settlements	\$16,112	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$7,460	-\$902	\$6,760	\$30,354	307%	N/A	349%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$15,089,825	\$19,941,667	\$14,759,366	\$14,619,518	-3%	-27%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$466,526	\$807,763	\$1,119,605	\$1,133,952	143%	40%	1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$355,947	\$358,091	\$219,809	\$236,001	-34%	-34%	7%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$14,824	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$20,000	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$217,717	\$218,551	\$174,692	\$148,112	-32%	-32%	-15%
26600 Operation and Maintenance of Plant Services; Security Services	\$871,396	\$854,279	\$896,913	\$848,885	-3%	-1%	-5%
26700 Operation and Maintenance of Plant Services; Insurance	\$1,214,478	\$959,234	\$933,737	\$1,376,115	13%	43%	47%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$94,481	\$69,954	\$32,154	\$39,298	-58%	-44%	22%
27010 Student Transportation; Service Area Direction	\$1,398,333	\$2,128,439	\$1,932,356	\$1,934,098	38%	-9%	0%
27100 Student Transportation; Vehicle Operation	\$5,687,978	\$9,301,521	\$10,495,259	\$10,843,891	91%	17%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$2,819,067	\$4,156,431	\$4,405,084	\$4,489,050	59%	8%	2%
27400 Student Transportation; Purchase of School Buses	\$2,097,501	\$972,925	\$1,383,512	\$3,041,976	45%	213%	120%
27500 Student Transportation; Insurance on Buses	\$405,194	\$284,893	\$308,704	\$308,238	-24%	8%	0%
27600 Student Transportation; Insurance on Pupils	\$128,332	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$9,950	\$77,372	\$67,789	\$68,520	> 500%	-11%	1%
27900 Student Transportation; Other Student Transportation Services	\$757,950	\$597,114	\$851,392	\$192,061	-75%	-68%	-77%
31100 Food Services Operations; Service Area Direction	\$506,328	\$798,942	\$928,239	\$916,157	81%	15%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$4,318,525	\$6,203,588	\$7,098,079	\$6,670,869	54%	8%	-6%
31300 Food Services Operations; Food Delivery	\$177,170	\$255,705	\$295,309	\$292,709	65%	14%	-1%
31400 Food Services Operations; Food Purchases	\$5,096,499	\$5,525,986	\$6,239,487	\$6,871,168	35%	24%	10%
31900 Other Food Services	\$36,367	\$118,639	\$78,875	\$84,656	133%	-29%	7%
<b>Overhead and Operational Total</b>	<b>\$49,081,418</b>	<b>\$66,356,734</b>	<b>\$64,828,187</b>	<b>\$67,401,879</b>	<b>37%</b>	<b>2%</b>	<b>4%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$145,476	\$159,084	\$138,962	\$141,911	-2%	-11%	2%
33400 Athletic Coaches	\$635,032	\$767,592	\$1,248,567	\$1,253,765	97%	63%	0%
33600 Nonpublic School Pupil Services	\$0	\$0	\$218,745	\$0	N/A	N/A	-100%
33910 High School Band Uniforms	\$35,523	\$11,800	\$19,636	\$30,000	-16%	154%	53%

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**Fort Wayne Community Schools (235)**

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33990 Other Community Services; Other	\$168,674	\$201,011	\$416,836	\$538,315	219%	168%	29%
40100 Facilities Acquisition and Construction; Service Area Direction	\$122,879	\$186,299	\$226,705	\$176,484	44%	-5%	-22%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$649,342	\$75,265	\$29,374	\$77,618	-88%	3%	164%
43000 Facilities Acquisition and Construction; Professional Services	\$636,840	\$160,066	\$36,559	\$638,520	0%	299%	> 500%
45100 Building Acquisition, Construction and Improvements	\$14,588,997	\$11,101,358	\$7,803,468	\$10,377,199	-29%	-7%	33%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$513,056	\$125,701	\$0	N/A	-100%	-100%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$971,310	\$1,772,400	\$1,389,770	\$1,408,677	45%	-21%	1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$126,640	\$275,178	\$59,373	\$116,561	-8%	-58%	96%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$537,905	\$642,088	\$334,647	\$370,331	-31%	-42%	11%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$22,032	\$9,006	N/A	N/A	-59%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,612,577	\$1,034,736	\$590,117	\$860,371	-47%	-17%	46%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$566,526	\$61,464	\$68,225	N/A	-88%	11%
51100 Debt Services; Principal on Debt; Bonds	\$1,205,000	\$1,820,000	\$2,235,766	\$4,565,000	279%	151%	104%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$565,418	\$272,127	\$687,832	N/A	22%	153%
52100 Debt Services; Interest on Debt; Bonds	\$2,268,925	\$2,070,242	\$1,805,473	\$1,797,589	-21%	-13%	0%
52200 Debt Services; Interest on Debt; Temporary Loans	\$360,140	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,884,744	\$6,010,000	\$8,375,000	\$6,845,000	-13%	14%	-18%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,768,140	\$2,277,969	\$1,929,394	N/A	-30%	-15%
54200 Common School Fund; Principal	\$3,281,558	\$2,866,142	\$2,723,022	\$2,536,235	-23%	-12%	-7%
54250 Common School Fund; Interest	\$0	\$41,399	\$34,831	\$57,155	N/A	38%	64%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$29,852	\$550	\$1,791,774	N/A	> 500%	> 500%
60700 Nonprogramed Charges; Scholarships	\$0	\$28,507	\$19,645	\$40,064	N/A	41%	104%
<b>Nonoperational Total</b>	<b>\$35,231,559</b>	<b>\$33,666,159</b>	<b>\$30,466,337</b>	<b>\$36,317,023</b>	<b>3%</b>	<b>8%</b>	<b>19%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$3,813,442	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$11,534,018	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$904,716	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$67,584,172	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$109,849	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$991,722	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$84,937,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>